IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.35 OF 2001

The Commissioner of Central Excise & Customs..Applicant.

V/s.

M/s.Mahindra & Mahindra Ltd. ..Respondent.

Mr.R.V.Desai, senior counsel with A.S.Rao for applicant.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 21ST APRIL, 2005.

P.C. :-

Heard the learned counsel for the applicant. Having heard Mr.Desai, we find that the findings recorded on merit are in consonance with our Judgment in the case of **Bharat Bijlee Ltd. V/s. Union of India** reported in **2003 (154) E.L.T. 564 (Bom.)**. If the said Judgment is taken into account on merits, the applicant will have no case, even though technically the question framed may have flavour of question of law but adjudication thereof would be more academic. In this view of the matter, the application is dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)